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November 10, 2008

Mr. Jeff McDonald
Tax Director
Circuit City Stores, Inc.
9950 Mayland Drive
Richmond, VA 23233

Statement of Work #8 - Puerto Rico Business Tax Returns Preparation

Dear Jeff:

This Statement of Work ("SOW") is governed by and subject to the terms and conditions of the Tax Services Agreement dated November 10, 2008 (the "Agreement") between Circuit City Stores, Inc. (the "Company" or "Client") and Ernst & Young LLP ("E&Y"), which was executed in connection with the Company filing a Chapter 11 petition on or around November 10, 2008 with the United States Bankruptcy Court for the Eastern District of Virginia] (the "Bankruptcy Court"), and describes certain tax services that E&Y will perform for the Company during the Company's Chapter 11 bankruptcy. Unless modified by this SOW, the terms and conditions of the Agreement continue to apply. Capitalized terms used, but not defined, in this SOW have the meanings set forth in the Agreement.

Engagement Team

Chip Phillips (Partner) and Cliff Tegel (Senior Manager) will lead the E&Y team in providing the tax services. If either of these individuals ceases to provide tax services to the Company pursuant to the Agreement, E&Y will so advise the Company and, if that person is replaced, provide the Company with the name of that professional's replacement. Other staff not identified herein, may be utilized as required to conduct our work in the most efficient manner possible.

Scope of Services

E&Y will provide the following tax return preparation services (the "Services") to Client related to its affiliate Circuit City Stores Puerto Rico LLC, contingent upon the Bankruptcy Court's approval of our retention in accordance with the terms and conditions that are set forth in the Agreement (inclusive of this SOW):

- Corporate Income Tax Return, Form 480.20, for the short period ending February 28, 2008



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- Estimated Declaration, Form 480-E, for the fiscal year ending February 28, 2008.
- 2007 LLC Annual Payment Voucher
- 2007 Personal Property Tax Return
- 2008-2009 Volume of Business Declaration for the Municipalities of Guaynabo and Ponce

The specific services we will provide as part of this engagement include:

- Original estimated tax payment computations
- Extension requests.

All client copies of the tax return will be presented to Client in an electronic format.

The Services may be modified from time to time by our mutual written agreement and approval by the Bankruptcy Court.

The Internal Revenue Code and professional standards require that tax advisors advise clients regarding their penalty exposure with respect to the advice they render and the disclosures that may avoid such penalties. The Internal Revenue Code has been amended to increase the disclosures that return preparers are required to include on returns to avoid exposure to penalty. Our tax opinions, memoranda, and similar documents will address disclosures we believe are appropriate to comply with applicable taxpayer and tax advisor/return preparer obligations, including our views as to the level of support for the positions addressed therein in a manner designed to facilitate compliance with tax return disclosure requirements.

Out of Scope Services

This engagement does not include (1) an analysis of any shift in ownership of Client stock, (2) the preparation of statements required by Puerto Rico Internal Revenue Code ("PRIRC") Section 1124 or (3) a determination of whether such code section limits the amount of taxable income or tax that can be offset by net operating loss carryforwards, or net capital loss carryovers. The limitations under these provisions may have material adverse impact on the Client's tax liability. We will not prepare a return on which taxable income (or tax) is offset by such attributes unless an analysis is performed. If you would like E&Y to



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perform such an analysis, those services would be covered under a separate engagement letter, which would be subject to Bankruptcy Court approval.

E&Y can also assist Client with other tax compliance services, including computation of personal property tax returns, minimal residual values, computation of accelerated tax depreciation, as well as gain/loss of disposal of fixed assets, additional returns, tax notices, tax planning and representation before taxing authorities. However, these services are not covered under this SOW.

Responsibilities

Client shall make all management decisions and perform all management functions in connection with the Services under this SOW. E&Y may assist Client in rendering management decisions or carrying out management functions in connection with the Services, including by providing advice, research material or recommendations, but E&Y will not make any such decisions or perform any such functions. In its sole discretion, E&Y may refuse to take any action to the extent it might be construed as a management decision or a management function.

Client accepts responsibility for the results of the Services. Client's approval of any Services shall not constitute a waiver of any of its rights under this SOW. Client further agrees to establish and maintain internal controls in connection with the Services, including monitoring E&Y's performance under this SOW.

Client shall designate an employee possessing the skill, knowledge and/or experience (but not necessarily the experience to perform the Services) to (1) oversee, (2) evaluate the effectiveness of, and (3) approve, the Services.

In addition, to the extent that SEC audit independence restrictions apply to any relationship between Client and E&Y or any other E&Y Entity, Client represents and warrants to E&Y, on and as of the date hereof, that neither Client nor any of its affiliates has agreed, orally or in writing, with any other tax service provider to limit in any way Client's ability to disclose to any person or entity the tax treatment or tax structure of any transaction that is the subject of the Services. Any such agreement with other tax service providers could impair the independence required of an E&Y Entity providing services to Client and neither E&Y nor any other E&Y Entity shall have any liability or responsibility whatsoever to Client in respect of any such agreement or its consequences.



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Fees and Expenses

The Company shall pay E&Y's fees for the Services, which fees are subject to Bankruptcy Court approval and based on the actual time of E&Y professionals expended in performing the tax accounting advisory services as adjusted annually on July 1 during the term of the Agreement. The actual time required will depend upon the extent and nature of available information, modifications to the scope of our engagement (which may be subject to Bankruptcy Court approval) and other developments that may occur as work progresses. Client shall also pay all applicable taxes incurred in connection with the delivery of the Services or any Advice (except for taxes imposed on E&Y's income). The rates, by level of tax professional, are as follows:

Partner	\$650-900
Executive Director	\$550-725
Senior Manager	\$550-700
Manager	\$450-575
Senior	\$275-475
Staff	\$120-275

In addition, Client shall reimburse E&Y for direct expenses incurred in connection with the performance of the Services. Direct expenses include reasonable and customary out-of-pocket expenses for items such as travel, meals, accommodations and other expenses specifically related to this engagement.

We will submit an itemized and detailed billing statement and we will request payment of our fees in accordance with the United States Bankruptcy Code, the Federal Rules of Bankruptcy Procedure and the Local Rules for the United States Bankruptcy Court for the Eastern District of Virginia and any relevant administrative orders. In addition, we will request reimbursement of our actual expenses related to this SOW, as well as fees for any time (including any time or reasonable expenses of legal counsel) we may incur in considering or responding to discovery requests or participating as a witness or otherwise in any legal regulatory, or other proceeding as a result of our performance of these services. Please note that we may receive volume based rebates from certain vendors (e.g. credit card companies) that are used to reduce overhead charges that would otherwise be passed on to our client.



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If, during the term of this SOW, E&Y determines that any additional work is necessary, whether at Client's request or because the complexity of the project increases, E&Y will promptly contact Client to discuss any adjustments to the scope of work or E&Y's fees and obtain Bankruptcy Court approval before proceeding.

Other Terms

This Statement of Work constitutes the entire agreement between the parties with respect to the subject matter hereof and supersedes all agreements and understandings between the parties with respect to the subject matter hereof made prior to the date hereof.

Please indicate Client's acceptance of these additional terms and conditions by executing this SOW in the space provided below and return it to Chip Phillips at your earliest convenience.

Thanks again for your selection of our firm.

Very truly yours,

Ernest & Young

AGREED TO BY:

Circuit City Stores, Inc.

By: _____

Mr. Jeff McDonald, Tax Director